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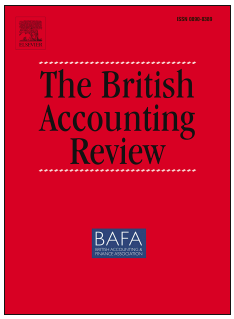

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Shunning careers in public accounting firms: The case of Indonesia

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Shunning careers in public accounting firms: The case of Indonesia

Abstract

A rapidly growing emerging economy such as Indonesia has an increasing need for qualified accountants to service the many needs of business. However, the current dearth of qualified accountants is becoming critical, and this situation will only get worse as Big 4 firms, mid-tier firms and local firms struggle to recruit enough trainees to qualify as professional accountants. This study examines the plight of the Indonesian accounting profession by investigating why accounting students are shunning the profession, possibly leading to the demise of the Indonesian profession as we know it today.

The study shows that although career intention constantly changes as new experiences are encountered, background factors matter. Ethnicity, living in an urban or rural environment, and where one is educated all matter to career intention. Further, one's own self-efficacy, such as English language ability, and other people's views are all influential in where we want to work.

To address this looming crisis in the profession the Indonesian government needs to implement policies that ensure that the education curriculum addresses English language literacy, especially in rural areas; and the profession needs to engage more with remoter universities in rural locations to recruit high achieving students to provide greater diversity in the profession.

Keywords: accounting profession, career choice, Indonesia, social cognitive career theory, theory of planned behaviour

1. Introduction

A growing global economy needs professional accountants to provide services to business and give assurance over financial reporting through the auditing function (Jui & Wong 2013). There are many pathways to become an accountant, most notably in professional accounting firms (PAFs), in business or in the government (Warrick, Daniels & Scott 2010). In many countries including the UK, Australia and the United States, the preferred option is to join a professional firm (Ahmed, Alam & Alam 1997; Bagley, Dalton & Ortegren 2012; Ferguson & Hatherly 1991) and sit professional exams. However, some accounting graduates do not choose the profession or to undertake additional study and further examinations after graduating (Crossman 2017). Each career path has different expectations in terms of financial and personal costs, long-term prospects, working hours and job security. As well as these expectations, career choices may also be influenced by a sense of one's own ability, innate personal interests and family demands.

In Indonesia, many accounting graduates enter the employment market each year, but a relatively small percentage choose a public accounting career path (Sawarjuwono 2013; Yuliansyah & Suryani 2016). The dearth of public accountants poses a problem for Indonesia as an economic power, both regionally and internationally. In December 2015, Indonesia became a founding member of the ASEAN Economic Community (AEC) opening up free trade and the free movement of services, such as accountancy, between member economies (Ifa & Afm 2016). With an already low number of public accountants per capita in Indonesia (World Bank 2014) the future of the accounting profession is threatened, especially as there are only 1067 individuals in the whole of the Indonesia with the professional qualifications to sign an audit report. To service the businesses that will enable Indonesia to be economically competitive within the AEC region and at the global level (Ded & Ifa 2016), the Indonesian government and the profession[1] need to take urgent action to increase the quantity and quality of professionally qualified accountants. Thus, of interest to this study is to examine what influences accounting students in their choice of career path, and identify why qualified public accountants are becoming an endangered species. Why are accounting students shunning the profession?

This study contributes to our knowledge of students' career intentions to understand why Indonesian students are shunning the profession and why they are not embarking on careers

[1] Namely the Indonesian Institute of Chartered Accountants (*Ikatan Akuntan Indonesia* – IAI) and the Indonesian Institute of Certified Public Accountants (*Ikatan Akuntan Publik Indonesia* – IAPI)

in public accounting firms. The study shows that background factors such as ethnicity and an urban or rural living environment, as well as the learning and educational experience all shape career choice but, importantly for the future of the profession, it shows that career choice is a dynamic construct that can be influenced and changed relatively quickly. This enhanced understanding of career choice provides a solution that public policy-makers and the profession should heed, not only in Indonesia but also in other countries, so that high achieving accounting students choose to enter the profession as their first career choice, thus avoiding a looming professional crisis.

This paper is structured as follows. Section 2 is a literature review that provides an overview of the Indonesian context and accounting students' career intentions. Section 3 outlines the theoretical basis of the study blending together social cognitive career theory and the theory of planned behaviour. The research method is outlined in Section 4, followed by a summary of the findings in Section 5. The paper then proceeds with a discussion in Section 6 and ends with the conclusion in Section 7.

2. Literature review

Career intention can be influenced by a multitude of cultural and socio-economic factors, educational experience, self-efficacy and other people's views (Fishbein & Ajzen 2010; Lent, Brown & Hackett 1994). These factors may encompass: (i) ethnicity; (ii) the living environment; (iii) prior education (Fishbein & Ajzen 2010; Fouad & Arbona 1994; Lent, Brown & Hackett 1994); (iv) personal values and perceptions of professions and work places (Gokuladas 2010; van Hooft et al. 2006); and (v) the influence of other people. The mix of these factors provides a rich source of potential influences on career intention within a culturally, socially, and historically diverse country such as Indonesia. Notably, historical, cultural and socioeconomic factors are often ignored in career choice studies as many are based in the US (Stead 2004; Thomas & Inkson 2007) but the few cross-cultural studies that have been conducted show that these are important to career choice (Jackling & Keneley 2009; Tan & Laswad 2006) either as opportunities or barriers (Baker & Nowak 1998; Fouad & Byars-Winston 2005). This may be particularly true for ethnic minorities who perceive that their career options are limited by prejudice and discrimination (Gloria & Hird 1999; Gushue 2006). These factors are pertinent to the accounting profession as well as to other professions,

and this paper examines them in the context of the profession in Indonesia, that is now outlined below.

To become a qualified accountant in Indonesia it is necessary to undertake initial professional development, as outlined in International Education Standard 1 (IES). For membership into the *Indonesian Institute of Certified Public Accountants (Ikatan Akuntan Publik Indonesia - IAPI)* all three stages of the professional examination have to be passed and trainees need a minimum of 1500 hours of work experience; thus, it takes both time and money to become a member (IAPI 2017). In developed countries, it is not unusual for major firms to place importance on their graduate trainees gaining their professional qualifications and provide them with financial assistance (Deloitte 2017; KPMG 2017) and flexible work arrangements to be able to do so (PwC 2017b, 2017a). In contrast, in Indonesia there is little evidence that accounting firms pay for their staff to sit the professional examinations or provide them with any study leave. Nevertheless, the motivation for individuals to take this route is that the title *Akuntan Publik* (AP), or public accountant, is only bestowed on IAPI members and only IAPI qualified accountants, by law, can sign audit reports (Article 6, Act No. 5, 2011).

To become a member of the *Indonesian Institute of Chartered Accountants (Ikatan Akuntan Indonesia – IAI)* it is similar to that of the IAPI whereby an individual needs to be a registered accountant who has passed the certification exams by the IAI or completes the Professional Accounting Education program of the IAI[2], have practical accounting experience either in business, in a public accounting firm or education, abide by professional standards and maintain professional competence through continuing professional development (IAI 2016).

In contrast to becoming a member of the IAI or IAPI, an "accountant" in commerce or in the government has no requirement to undertake any professional training or exams and graduates learn their skills and knowledge on the job (Favere-Marchesi 2000; Harun & Kamase 2012). It is therefore not surprising that many Indonesian accounting graduates take the easier career route and work in the government or in commerce. Nevertheless, some students seek a career in the profession at some personal and financial cost to themselves. This study seeks to understand the factors that motivate students to choose these different career paths.

[2] A registered accountant is a title given by the Ministry of Finance for a person who passes the accountant certification exams by the IAI or completes the Professional Accounting Education program of the IAI (*Pendidikan Profesi Akuntansi* – PPAk).

The study centres on the profession and on students' career choices; it is therefore necessary to understand the institutional environment as the context to this study Indonesia has a diverse social and cultural environment, with hundreds of different ethnic groups, such as the Javanese, Sundanese, Balinese, Bataknese and Dayaks. Originally there were distinct tribes headed by tribal leaders, each tribe speaking a different language and having different cultural traditions (Ananta et al. 2013). However, Dutch colonial rule in the last few centuries has shaped this heterogeneous tribal environment into a more homogeneous, arguably separatist, nation state. The Dutch created a pseudo-apartheid environment whereby ethnic groups were forcibly separated, creating ethnic-based residential neighbourhoods (Isnaeni 2015). In particular, Europeans, Indigenous-Indonesians (hereafter Indonesians), and Chinese-Indonesians (hereafter Chinese) were visibly separated. The Indonesian group (of which the Javanese dominate) were treated as third class citizens, ranking lower in the pecking order than the Europeans (top) and other Asians (middle). The Indonesians were discouraged from participating in business (Siddik & Jensen 1980) and they were made to work as farmers on the land; only the upper echelons of this societal group, such as tribal leaders, were allowed any privileges and were able to work in the government (Hermawan 2015). Over time this resulted in civil servants attaining high social status and, in Indonesia today, working in the public sector is seen as a prestigious job (Koentjaraningrat 1989). In contrast, the Chinese as a minority group in Indonesia (BPS 2010), created and ran successful businesses and have had a disproportionate impact on the economy (van Klinken 2003). This role dramatically increased after Indonesian independence in 1945 which saw the new republic implement the large-scale deportation of the Dutch in 1958 (Tirtosudarmo 1997; van Klinken 2003; Yunus 1992). However, the Chinese as an ethnic group have seen their fortunes wax and wane, reaching a nadir in the New Order Era (1966-2009) when Chinese schools were closed, Chinese religious practices were banned in public and the Chinese were forcibly made to change their names to resemble the names of Indonesians (Winarta 2008). This rich tribal and colonial history of Indonesia has shaped business and society today with the Indonesians dominating government occupations (Efferin & Hopper 2007; Sarsito 2006) and the Chinese dominating accounting and commerce. For example, nine of the eleven founding members of the IAI were of Chinese ethnicity (IAI 2012).

The living environment and geographical region where one lives may also impact on career choice (Chen, CP 1997; Kasser 2011). In rural areas families are usually larger with lower socioeconomic status and lower levels of parental education (McCracken & Barcinas 1991).

There is a collectivist culture centred around the family and a sense of being together (Beard & Dasgupta 2006) but there is less access to education and health care that possibly results in student under-achievement (Suryadarma et al. 2006). Careers in rural areas are often likely to be in local government and local industries (Kristiansen & Ramli 2006; Tambunan 2015). In contrast, those living in urban areas are more likely to be professionally trained and to work in business and commerce. In particular, the PAFs are concentrated in the urban areas (84% of PAFs are on Java Island), and thus urban students may have a better understanding of the accounting profession as it is based in their locality. These cultural and socio-economic rural-urban differences (Akita & Pirmansah 2011; Hayashi, Kataoka & Akita 2014) may affect career choice.

Career intention develops over time as more knowledge is gained (Wahl & Blackhurst 2000; Watson & McMahon 2005). The knowledge gained at the different types of universities at which students study, may influence career decisions in different ways (Marriott & Marriott 2003; Tang & Seng 2016). In Indonesia there is intense competition to enrol in prestigious public universities, and students must do well in a national test (Saudale 2016). Applications to these elite universities are affected by the social and cultural divide: the Chinese prefer to send their children to elite private universities (Bjork 2002; Dawis 2008) perceiving discrimination against their children in public universities, and some elite private universities are dominated by those of Chinese origin (Dawis 2008). Entry into elite universities, whether public or private, is highly competitive, but having gained a place, employment opportunities are much better (Brewer & Zhao 2010; Kusumawati, Yanamandram & Perera 2010). This is especially the case as elite universities have extensive alumni networks that recruit students (Marmaros & Sacerdote 2002), and educational ties enhance graduate employability in labour markets (Hall 2011). Top universities (ranked A) or those with top accounting degree programs (ranked A) engage far more with the profession, such as accounting firm staff giving guest lectures and universities arranging recruitment opportunities for their students[3] in comparison to universities or programs that are ranked lower.

Important for this study therefore is the university ranking. The *Badan Akreditasi Nasional Perguruan Tinggi* (BAN-PT, the Higher Education National Accreditation Body), is the government body that accredits both universities and programs with A being the best. Reputation is differentiated on two levels, first by the rank of the university and second by

[3] See later in the paper: of the 18 universities in this study, only AA and BA universities have websites that outline guest lectures and recruitment opportunities from the PAFs (mostly the Big 4) unlike universities that were previously institutes of teacher training education (ITTE).

the rank of the degree program. Thus, an AA is an elite university with a good accounting program. An AB is a good university with a lower reputation accounting degree, a BA is a second-tier university, but with a good accounting degree, and so on. The level of university accreditation may influence students' career choices as, for example, the GPA requirement to become a civil servant is lower for A ranked universities than B ranked universities

Another important determinant of career intention is that of self-efficacy and matching one's own strengths to the characteristics needed to succeed in a certain career (Bandura 1997). This may include overall academic performance (Burnett, Xu & Kennedy 2010; Byrne, Flood & Griffin 2014; Ravenscroft, Waymire & West 2012) and/or communication skills (Hassall et al. 2013). For accounting careers, academic performance and technical skills are often deemed to be necessary (Ibrahim & Angelidis 2008; Velasco 2012) and for Indonesia is evidenced by Table 1. Table 1 shows the requirements of job applicants by employers. Academic achievement is important to all employers, but PAFs have some of the highest GPA requirements in Indonesia. This is because PAFs encourage their staff to sit professional exams and these exams traditionally have a very low pass rate, as shown in Figure 1 for the IAPI's CPA exam. PAFs therefore need to attract high achieving students who can then pass the exams. Table 1 also notes that the requirements of some employers differ depending on the ranking of the University.

Insert Figure 1 about here

Insert Table 1 about here

Communication and interpersonal skills are also important for new hires (de Lange, Jackling & Gut 2006). Table 1 shows that most employers expect students to have these skills, although prior studies find that students are not overly confident about having these skills (van Romburgh & van der Merwe 2015). In particular, English language as a communication skill is important in many countries such as China (Lin, Xiong & Liu 2005), Sri Lanka (Abayadeera & Watty 2014) and in the US (Christensen & Rees 2002). In Indonesia, Table 1 shows that only the government as a major employer does not list English language as a pre-requisite skill. Indonesian students from urban areas are generally more proficient in English than those from rural areas (EF 2016; Rakhmad & Saputra 2016) and the latter may therefore prefer to work in the government where they will not need English.

When choosing what to study at university and ultimately a career, people are often influenced by the opinions and advice of others (Bagley, Dalton & Ortegren 2012;

Kusumawati, Yanamandram & Perera 2010). Parental influence (Bessel, Powell & Richardson 2016; Sugahara & Boland 2006; Tan & Laswad 2006), as well as extended family members (Hashim & Embong 2015; Law 2010), have all been shown to be important in career choice. Nevertheless, parental influence differs across cultures. In a collectivistic culture such as rural Indonesia, parents may be highly influential in their children's career choices (Fan et al. 2014; Hardin, Leong & Osipow 2001; Sawitri, Creed & Zimmer-Gembeck 2014) because family opinions are valued (Law & Yuen 2012) and students may choose careers to satisfy family wishes (Kim, BS, Atkinson & Umemoto 2001; Yang et al. 2002). Friends or peers may also affect career intentions (Byrne & Flood 2005; Kuzubas & Szabo 2015), especially for Generation Y[4], the focus of this study, because they socialise with friends a great deal (Bednall et al. 2012; Hewlett, Sherbin & Sumberg 2009).

In summary, a number of factors derived from a blending together of social cognitive career theory (SCCT) and the theory of planned behaviour (TPB), may affect career choice. In particular this study focuses on ethnicity, living environment, type of university, self-efficacy, and social influences. These factors are used to understand why only a minority of accounting students want to work in PAFs in Indonesia creating a serious dilemma for the profession. The next section outlines the research methods undertaken for this study, notably a questionnaire survey with 1,568 usable replies and 46 interviews.

3. Theoretical perspective

To examine the determinants of career intention that is the focus of this study, the Theory of Planned Behaviour (TPB) (Fishbein & Ajzen 2010) and Social Cognitive Career Theory (SCCT) (Lent, Brown & Hackett 1994) have been blended together to present a dynamic model of career intention. This model incorporates not only how career choice can change over time but also enables us to consider more factors than if just one of these theories was used separately. In particular it enables us to focus on ethnicity, living environment, type of university, self-efficacy, and social influences to understand why only a minority of accounting students want to work in PAFs in Indonesia, creating the serious dilemma for the profession.

[4] Generation Y were born between 1980 and 1995 (Smola & Sutton 2002), and are more comfortable with technology and have different personalities and characteristics from older generations. They have a greater need for friends and socialising, put more attention on career rewards but are less concerned about having learning opportunities in the workplace and prefer to work in a friendly environment (Fogarty, Reinstein & Heath 2017; Twenge et al. 2010). Most of the respondents in this study belong to this age group.

In TPB behaviour is determined by the intention to conduct that behaviour (Fishbein & Ajzen 2010) and is affected by the attitude toward that behaviour, subjective norms and perceived behavioural control (PBC) (Fishbein & Ajzen 2010). Attitude involves personal judgements about whether the behaviour is good or bad, and should or should not be performed. Subjective norms are the personal beliefs that people close to an individual (referents) have about whether that particular act should be undertaken by them (Ajzen & Fishbein 1980). PBC is a self-evaluation of one's own capabilities (Fishbein & Ajzen 2010). TPB also acknowledges that background factors such as individual characteristics (for example personality), social characteristics (such as demographic background), and information (such as educational experience) can be of influence. Many studies show that intention as modelled in TPB affects behaviour (Godin & Kok 1996; Hagger & Chatzisarantis 2009; Terry & O'Leary 1995), but the three TBP factors do not fully explain intention (Ajzen 1991; Cooke & French 2008; Godin & Kok 1996; McEachan et al. 2011; Sutton 1998), hence there may be other factors that are missing from the theory. Further, intentions may change over time, which is not reflected in the TPB model (McEachan et al. 2011; Sutton 1998). As career intention may be dynamic, measuring it at just one point in time does not examine the factors that may cause those intentions to change. To overcome the limitations of TPB, this study incorporates SCCT to provide a more dynamic, inclusive model.

SCCT is built on background factors and three main concepts: self-efficacy; outcome expectations; and choice of goals. Self-efficacy is the extent to which people believe in themselves to be able to undertake a task (Bandura 1986) and is similar to PBC in TPB, (Fishbein & Ajzen 2010). Outcome expectations reflect the personal beliefs about the consequences of performing a certain behaviour (Lent, Brown & Hackett 1996), and is similar to attitude in TPB (Lent, Brown & Hackett 2002). The choice of goal is similar to intention in TPB. However, SCCT extends TPB by specifically including a feedback loop which provides an opportunity to incorporate how new experiences and knowledge can change beliefs and, specifically, career choice (Lent, Brown & Hackett 1994). SCCT suggests that choices and intentions change over time as we encounter new learning experiences (Lent, Brown & Hackett 1994). Hence, intention is dynamic rather than static. SCCT also incorporates the environmental context (Lent, Brown & Hackett 2002) such as educational limitations or different personal circumstances (Lent, Brown & Hackett 2002; Vroom 1964).

Other studies have also combined these two theories together (Chen, L, Pratt & Cole 2016; De Raaf, Vincent & Dowie 2009; Heinze & Hu 2009; Iyer et al. 2011) but they do not

examine any background factors or the learning experience in determining intention, and, moreover, they neglect the feedback loop. We provide a theoretical contribution by accommodating both of these in studying the influences over career intention.

In summary, these two theories allow us to posit that Indonesian accounting students' career intentions are influenced by: (i) their social and cultural backgrounds; (ii) their learning experience; (iii) the personal values that they hold; (iv) the pressure put on them by other people; and (v) their perceptions of their own capabilities. This melting pot of factors is continuously stirred altogether allowing career preferences to change over time. The next section outlines the research methods undertaken for this study, notably a questionnaire survey with 1,568 usable replies and 46 interviews.

4. Research method

This research uses a sequential mixed methods design (Creswell & Plano Clark 2011) encompassing a questionnaire survey followed by a series of interviews with some of the respondents to the survey. A sequential explanatory mixed method design has been widely used in research of this nature (see for example Buck et al. 2009; Hesse-Biber 2016; Ivankova 2014; Ivankova, Creswell & Stick 2006)[5]. In this study, we wanted to know why students did not choose a professional career as much as why they did; asking professional accountants who had already made that career choice would have missed out on why some students with an accounting background did not choose the profession which is the underpinning problem for Indonesia. The first phase of the questionnaire survey provided generalisable findings of students' career intentions while the second phase, the interviews, provided more in-depth detail of the findings in the first stage (Creswell & Plano Clark 2011). In particular, in the second stage we wished to develop a deeper understanding of the impact of ethnic discrimination, the living environment and the learning experience on career intention and find out whether, and why, career choices had changed.

The questionnaire survey was translated from English to Bahasa Indonesian and back-translated to check for inconsistencies and mis-understandings. A pilot test of the questionnaire was administered to students at three Indonesian universities that were not part of the main study. These were analysed and the instrument was deemed to be satisfactory.

[5] Java is selected because 90% of PAFs in Indonesia reside on this island (IAPI 2016), it has 57% of the Indonesian population (BPS 2015), houses most government bodies, and over half of the universities (MoEC 2012). Java also has more universities offering accounting programs than other islands (BAN-PT 2016). Hence, universities in Java have students from different cultures and economic backgrounds because many students come from other Indonesian islands.

The survey instrument was then sent to accounting students in their fifth semester, out of 8 semesters, at 18 Indonesian universities located on Java Island. In Indonesia undergraduate accounting students take eight semesters to complete their degree. Students in their fifth semester were asked to complete the survey and those same students were interviewed in their seventh semester when they were nearer to completing their degree and would be actively looking for jobs. In their fifth semester they would be considering where to work but they would not be finally making up their minds about their career paths until their seventh or eighth semesters (Ahmed, Alam & Alam 1997; Briggs, Copeland & Haynes 2007; Schoenfeld, Segal & Borgia 2017). With a year between the fifth semester and seventh semester we could examine any feedback loop and the causes of any career preference changes. International studies often survey first year students because students change their areas of study at that stage (Adams, Pryor & Adams 1994) but in Indonesia students decide before they go to university which degree program they will take and, unlike elsewhere, there is little flexibility in changing that degree course.

The survey instrument was based on the theoretical factors from TBP and SCCT that influence career choice as well as the prior literature. The questionnaire instrument covered demographic information, ethnicity, educational background, and living environment (rural or urban). Questions measured respondents' self-efficacy on certain knowledge and skills and their perceptions of what was required to work in a PAF. Compliance with, and the support received from, other people to work in a PAF were also covered. Finally, respondents were asked where they intended to work and to rank their career preferences.

In total, 2,303 questionnaires were distributed mainly by hand at the participating universities, 1,940 were returned yielding 1,568 usable responses (response rate of 68%). The Indonesian cohort comprised 81% of the survey respondents, with Chinese representing a large minority in the responses (n=299, 19%)[6]. Most of the Chinese respondents lived in urban areas, but nearly half the Indonesian respondents lived in rural areas (n=609, 48.5%), similar to the general Indonesian population where 50.2% live in rural areas (BPS 2010).

[6] CI participants were much higher than the percentage of this ethnicity in the population and may be representative of their dominance in accounting and commerce.

Descriptive and univariate statistics[7] are reported in the paper and a partial least square structural equation model (PLS-SEM) path analysis was also performed[8].

A purposeful stratified sample of the survey respondents resulted in 46 interviews being conducted a year after the survey covering career intention (PAF/Non-PAF), ethnicity (Indonesians versus Chinese), living environment (urban/rural), and GPA score (more/less than 3). A summary of the interviewees is shown in Table 2. The interviews were conducted and transcribed in to Bahasa Indonesia and then the transcriptions were all translated into English.

Insert Table 2 about here

In the interviews, participants were asked to talk about their living environment and background as well as their learning experiences in high school and choice of university. Other questions focussed on the factors that participants considered when choosing a career. They were asked how confident they would be working in a PAF and which skills they thought were required to work in a PAF. In addition, they were also asked about who and what influenced their career intentions. Finally, they were asked if their career intention had changed since the survey and if so, why? An open question at the end asked in general about choices of career and their thoughts about themselves.

The first step in the interview analysis was familiarisation with the data to obtain a sense of the interviewees' perceptions (Braun & Clarke 2006; Miles & Huberman 1994; Pope, Ziebland & Mays 2000; Rabiee 2004). From listening to the recorded interviews and reading the transcripts, notes were taken in relation to the themes outlined by the participants. They were stored as a memo in NVivo with the notes taken during the interviews.

The second step in the data analysis was the creation of a codebook based on the theoretical framework and familiarisation of the data (Braun & Clarke 2006; Fereday & Muir-Cochrane 2006). To ensure the reliability of the codebook (Bradley, Curry & Devers 2007), and to ensure rigour in the thematic analysis (Fereday & Muir-Cochrane 2006) the 4 researchers first read and discussed the same interview transcript together deciding to which nodes each sentence of the transcript should be coded. After rigorous discussion the initial codebook was revised. The team then independently coded a randomly selected interview in NVivo

[7] Non-parametric test results are reported in this paper because the data is non-normally distributed. Parametric tests were also run and no differences were found.
[8] The PLS-SEM was conducted on the whole survey, including the questions on extrinsic and extrinsic values and outcome expectations, hence the results are not reported here, but are alluded to where necessary.

following the revised codebook. The coding from each person was then compared for inter-coder reliability using NVivo, and the overall kappa reliability coefficient of 0.83 was deemed to be satisfactory (Landis & Koch 1977). However, for some nodes the agreement between the 4 coders was much lower. The codebook was thus modified again based on the discussion of the different interpretations of the coding of the sentences in that interview. Another revision of the Codebook was made. Another interview was selected at random and the researchers again independently coded the transcript, but the overall kappa was lower than 0.8, requiring yet more modifications to the codebook. The process was repeated five more times with the overall and individual theme reliability scores increasing in each process resulting in what was labelled Codebook 6. Finally, a third interview was selected and coded independently by the four researchers to check if Codebook 6 was reliable. This final coding resulted in a kappa of 0.84, exceeding 0.8 for acceptable inter-coder reliability (Miles & Huberman 1994). For the individual nodes, the minimum agreement was 97%, and none of them had a kappa of less than 0.5.

Once the codebook was finalised, the rest of the interviews were coded by one researcher. After coding, an examination of all cases was conducted to ensure that all interview data had been accounted for (Pope, Ziebland & Mays 2000; Richards 2015). All of the nodes were checked and compared to the definition and rules in the codebook, and adjustments were made for incorrect node classifications.

In addition to the reliability of the coding, data saturation was also undertaken and once this was satisfied, the thematic analysis sorted the nodes into potential themes, reflecting the theoretical framework. Refinement to the themes provided additional new factors that were then re-analysed in the survey results, namely: perceived ethnic and gender discrimination; and the importance of the university that participants had attended.

5. Findings

The survey results showed that working in a PAF was not a popular career preference; only 24% of the survey respondents wished to work in a PAF, with careers in commerce and the government ranking higher. One reason for this finding relates to ethnicity.

Ethnicity

There was a significant difference between the Chinese cohort and the Indonesians in career preference, as shown in Table 3; more than double the number of Chinese (44%) chose a PAF career compared to the Indonesians (20%)[9].

Insert Table 3 about here

In the interviews one explanation for this was perceived discrimination, mentioned by five participants. One Chinese interviewee commented that she could not work in the government because "*people who are accepted at government offices are mostly native Indonesians*" (I-24). I-42, an Indonesian supported this perception: "*[ethnicity] is important in getting a job in the government*". However, the Chinese cohort believed that their ethnicity would help them gain employment in a PAF: "*People say that a Chinese background is more desired by PAFs*" (I-40). Thus perceived positive and negative discrimination influences Chinese students to consider a public accounting career and Indonesian students to consider working for the government.

Living environment

In addition to ethnicity, an urban living environment may positively influence a PAF career intention as this is where most PAFs are located. Table 3 shows that urban students (30%) are twice as likely as rural students (17%) to choose a PAF career. In addition, Table 4 shows the importance of living environment whereby, irrespective of their ethnicity, urban students are more likely to choose working in a PAF.

Insert Table 4 about here

Of the 30 urban interviewees, 17 chose to work in a PAF and two of these (I-44 and I-46) stated that their choices were influenced by their living environment whereby working in a PAF would support their current urban lifestyle and standard of living as PAFs paid more money than other employers. Both interviewees resided in middle to upper-class neighbourhoods with an associated lifestyle that they were unwilling to give up. Urban students had more awareness of a PAF career because they knew and interacted with people who already worked in PAFs. In contrast, students from rural areas chose a non-PAF career because their living environments were dominated by people working in other careers. I-42,

[9] In this study, Javanese (n=1002) and other non-Chinese ethnicities (n=285) are referred to collectively as Indonesians. Javanese form two-thirds of the sample, with other Indonesian ethnicities relatively small, so we have focused on the Javanese culture more than any other.

for example, wanted a job in the government because "*Most of my neighbours are civil servants and some work for state-owned enterprises. I can see that they are comfortable working there*". I-5 wanted a job in commerce as she stated that "*I only know about a PAF career from auditing classes*" which may be too late as it is in the last year of study. This urban-rural divide motivated urban students, surrounded by wealthy successful business people to consider pursuing a PAF career, and rural students who were often surrounded by people working in the government to prefer a career there.

Knowledge about a PAF career was also obtained by urban interviewees from the internet[10] as mentioned by I-6 who stated that "*I find more information about [careers in] a PAF on the internet and this has enhanced my knowledge*". Using computers in rural areas was less likely, as interviewee I-9 noted, meaning that access to information regarding careers, such as in a PAF, was not common.

Learning experience

As noted earlier, ethnicity in Indonesia affects the universities that students are likely to attend. The survey results confirm this observation as 86% of Chinese students are enrolled in a private university, and as 58% are at a BA ranked university, degree program rank seems to usurp university rank (see below). In contrast, 81% of Indonesians are enrolled in public universities, and 54% are at AA ranked universities. Table 5 Panel A shows that the Chinese are more likely to be from private universities. Panel B shows that the Chinese choose a BA accounting program rather than an AA one that is preferred by the Indonesians. In addition, the quality of the university or of the accounting degree program is important to career choice; less than 10% of those at BB ranked universities choose a PAF career. These students may not be overly-familiar with a public accounting career because PAFs do not engage as much with these students as they concentrate on AA and BA ranked establishments. In contrast, nearly 40% of those at BA ranked universities would like to work in a PAF. The choice of university is thus influential in career preference.

[10] Urban-rural access towards technology and internet access in Indonesia is quite different. The electrification of Indonesia was about 88% in 2015, and even for Java it was less than 95% showing that electrification on other islands is considerably lower (Dirjen Ketenagalistrikan 2016). The internet is accessible by only 51% of the population, with the majority of these (65%) residing in Java (Widiartanto 2016), and access to ICT devices is 48.5% for urban areas but only 26.3% for rural areas (Ministry of Communications and Information Technology 2016).

Of 46 interviewees, 21 did not get into their first choice university (14 Indonesians and 7 Chinese). Almost half of the Chinese who failed the entrance exams to an AA university/accounting program preferred to choose a top accounting program in a lower ranked university (BA), but almost 80% of the Indonesians preferred an inferior accounting program at a top university (AB). One BA Chinese participant thought that her future career opportunities were very promising and that she would be "easily hired to work although my GPA is lower than other universities' students" (I-26). Another Chinese student from a BA university echoed this belief stating "the accounting major of this university is the best in South East Asia" (I-27).

Insert Table 5 about here

Not only do school and university provide a learning experience, but also part-time jobs, placements, and internships provide a valuable learning experience that may affect career choice. In the interviews a third of participants had changed their career intention since they had completed the survey one year earlier, either from a PAF to a non-PAF career or vice versa. One of the reasons was because of the experience gained through internships and placements, as noted by I-8:

> *I wanted to do my internship in a public accounting firm, but my application was rejected. Then, I did my internship in a corporation. While being there, I learned that the workload was not so heavy. ... My friends who did their internship at accounting firms told me that they had heavy workloads. Some of my friends had to deal with taxation all the time. This is also one of the reasons why I lost my interest in working there.*

Other students also changed their minds, but towards working in a PAF. I-7 stated "*when I did an internship in an accounting department of a company recently, I realised that working there was too monotonous*". Thus, internships provided a useful learning experience that fed back into career intention. I-34, as another example, changed her intention to a PAF career because she recently learned from her auditing course that "*Being … an external auditor seems more exciting*". So, despite ethnic background and education, recent learning experiences may supersede any previous career preferences.

Self-efficacy

A fourth factor from the theoretical framework is that of self-efficacy, and the perceptions of the attributes that a career will require. The questionnaire survey asked students which skills and attributes they thought that PAFs were looking for in graduate recruits and then asked

them to assess themselves on those same skills. Communication skills were believed to be the most important characteristic required to secure a job in a PAF followed by English language and interpersonal skills (see Table 6). Further, those wanting to work in a PAF thought all these skills were more important than those preferring other careers (see Table 6). Irrespective of career preference students rated their self-efficacy much lower than their perception of how important each skill was for an accounting career; the biggest gap was for English language (importance: mean of 5.66; own ability: mean of 4.79). Generally, urban and Chinese students thought all skills more important especially academic performance, communication and English skills (see Table 6), but rural and Chinese students were less confident than urban and Indonesian students in their own skills.

Insert Table 6 about here

Similarly, those at AA and BA ranked universities thought that the profession required a higher level of skills than students from the other ranked universities (see Table 7). Interestingly, students from BB universities, which are lower-ranked universities with poorer ranked accounting programs, rated themselves higher on their own mastery of skills, possibly over-estimating their own abilities.

Insert Table 7 about here

An analysis of the interviews showed that technical accounting knowledge was discussed more often than any of the skills as an entry requirement to the profession, irrespective of whether favouring a PAF or non-PAF career. For example "*excellent accounting knowledge*" (I-34) "*accounting concepts*" (I-18), "*basic principles of accounting*" (I-2), "*auditing*" (I-12, I-32), "*taxation*" (I-1, I-4), and "*IFRS*" (I-21) were all mentioned as important requirements. Others noted "*certain GPA standards*" (I-30) as "an administrative requirement" (I-23) and part of the "*screening procedure before the interview test*" (I-41). One student specified that "*PAFs will not recruit someone with a GPA of less than 3*" (I-22) but "*does not guarantee that someone will get the job*" (I-43). This became evident as less than half of the interviewees (n=19) were confident that their accounting knowledge or academic performance was good enough to enter the profession; the non-PAF interviewees (n=18) perceived that their understanding of accounting concepts combined with a low GPA prevented them from considering working in a PAF, as noted by Interviewees 9 and 13:

> *I lack conceptual skills. I realise that I do not have enough technical knowledge to work in a public accounting firm (I-9).*

> *However, when it comes to basic accounting, I feel a bit inferior because my GPA is not as good as my friends. That's why I am afraid to take the selection tests for public accounting firms (I-13).*

The interviewees also highlighted the importance of communication skills to "*build good relationships with clients*" (I-1, I-24) and "*to ask for data*" (I-28), "*when meeting with clients and delivering presentations*" (I-19) or "*explaining the results of the auditing process to clients*" (I-21). Seventeen of the interviewees believed that they had good communication skills such as I-14 "*My communication skills are quite good*" and I-24 "*I have better communication skills than others*". I-8 recalled how he "*communicated pretty well with my friends and colleagues during my internship*" (I-8). These 17 students were equally as likely to want to work in a PAF (8) as in a non-PAF (9) and that to "*communicate well with other people*" (I-27) was important for any career choice.

With regard to English language, 22 interviewees noted this in particular, "*not only in PAFs but also in other types of jobs*" (I-34) and it was becoming more important as I-17 remarked: "*English is important because we are dealing with international people, and the AEC is just around the corner*". With regard to PAF careers I-15 stated that "*the [Big 4] tests are completely in English. It will be difficult to enter an accounting firm without proper English proficiency*". Others thought that to work in a PAF would need English, for example, in "*producing auditors' opinions*" (I-44), "*producing financial statements in English*" (I-1), in "*daily communication with partners from foreign countries*" (I-41), and "*because their clients are both domestic and foreign companies*" (I-5). I-13 was avoiding a PAF career as she could "*not speak English fluently. Since I am from Surabaya, my English will definitely have a Javanese accent*". Notably, these English language requirements covered both the spoken and the written word. Despite these perceptions, and consistent with the survey results, only a small proportion (eight participants) were confident of their English language ability, all of whom were Indonesians, highlighting the higher self-efficacy of this ethnic group. Seven of the eight were from urban areas, again confirming the survey results. Five of these eight interviewees wanted to work in a PAF, two wanted to work for commerce and one for government. Three noted that "*My English proficiency is pretty good*" (I-34, I-35, I-42). One student explained "*Mother has pushed me to take English courses since I was nine [years old]"* (I-46) demonstrating that some parents recognise the need for English language.

Influence of others

Parental support, and that of other people, may be a factor in the development of career intention. Table 8 shows that in the survey parents of PAF preference students were more supportive than non-PAF parents. This lower parental support for some students, in conjunction with a wish to comply with their parents, for both PAF and non-PAF students, may influence their career intentions. Notably, Chinese students have more parental support to work in a PAF than the Indonesian students and urban students have more support from their friends (see Table 8). There was a similar level of compliance with the wishes of both these cohorts.

Insert Table 8 about here

The support received by students at BA universities to work in a PAF is also higher than the other universities (see Table 9) which may lead these students to consider working in a PAF, and Chinese students from urban areas are concentrated in BA universities. In contrast, practitioners and alumni want students at AA universities to work in PAFs, highlighting that PAFs concentrate their efforts on elite universities and programs.

Insert Table 9 about here

The influence of family over job choice was evidenced by parents choosing the high school programs, university accounting programs and career pathways for their children. More than half the interviewees were encouraged by their parents to take an accounting major at university, and those choosing to work in a public accounting firm were supported by their family. For example, I-6 stated, "*My father advised me to work in a public accounting firm. He said that an accountant is the top priority in the job market*". The extended family may also have a positive influence on the intention to work in a public accounting firm:

> *Some of my successful relatives took accounting so I want to follow them to be a successful person. One of the reasons why I took auditing is because of them (I-35).*

Eleven of the interviewees had family that knew anything about accounting as a career and, of these three were Indonesians and eight Chinese. Two of the 11 had family members working in a PAF, one a CI and one an Indonesian and both wanted to work in the profession. Another three had parents as accounting lecturers (all Indonesians), and two of these three intended to pursue a career in a PAF. Six had parents that had taken an accounting degree themselves, but despite none of these working in the profession all but one was keen to work in a PAF. Overall, 35 of the 46 interviewees did not have any familial ties to the profession

and thirteen of these had encountered outright negative reactions from their parents regarding working in a PAF, with eight preferring their children to take a career as a civil servant. I-12 had both parents working for the government, and she intended to work in government too because "*My father said that the salary I could get from an accounting firm was not certain. My family thinks that working for the government is more prestigious*". Not only parents working as government officials recommended that their children work there too; some parents with non-government jobs also wanted their children to become civil servants, such as I-20, who commented:

> *My parents do not really like my career intention to work in a PAF. They suggested I work as a civil servant because I am a woman and working in a PAF obliges us to work overtime.*

In other cases, participants followed their family's occupation because they already knew about the workplace:

> *My dad is an accountant in a bank. He told me about banking, how it works, and the surrounding environment. Therefore, I am interested in working in the Bank of Indonesia. Because of my dad, I have a preliminary insight of what it is like to work in a bank (I-23).*

The Indonesians were thus more likely to be persuaded to work for the government, and the Chinese were more likely to be spurred on to be professional accountants, entrepreneurs and business people. I-15, who intended to work in a PAF, stated "*They [my parents] encourage me to stand on my own two feet someday*". Another added "*My dad suggests that I manage the family business in Palembang*" (I-28). These responses indicate the different views that each ethnic group possesses.

Friends were also an influence on the development of interviewees' intentions to work in a public accounting firm as I-38 said "*I have a group of close friends; we want to work together in a PAF*". Friends who already worked in public accounting firms also motivated interviewees to consider a career in public accounting. "*Those who work in a PAF often tell me mind-opening stories about their offices and work*" (I-20). For some participants, friends did not have such a strong influence. One interviewee felt that "*although I have many friends working in public accounting firms and they tell me how interesting the job is, it doesn't influence me*" (I-26). This interviewee had had a bad experience in her internship in a PAF which explained why she did not want to pursue that career option. Thus, learning experience may usurp the influence of other people.

The interviews highlighted that career intention is a dynamic process that can change over time as new experiences are encountered and as circumstances change. In this study, despite previous preferences, a job offer being made to one candidate, I-4, was persuasive in undertaking a career, and bypassed any beliefs and prior intentions:

> *I got an offer by chance. It is at BF1[11]. I am accepted there. I will start training at BF1 this December. It makes me stick with BF1. Some accounting students consider that working at a Big 4 demands a lot of us. If the career at a PAF goes well, I may stick with the PAF (I-4).*

Some participants changed their career intentions due to becoming aware of new information. For example, I-16 changed to a PAF preference after learning about the help that could be given in getting a job "*My uncle will help me find a job in a PAF because he has connections with many PAFs*". I-21 and I-2 changed their minds to non-PAF careers because of their poor internship experience in PAFs. For other participants, new knowledge and understanding about working in a PAF compared to other career paths changed their minds to want a career in the profession. Hence, although some factors may shape our preferences, future, unanticipated events may help to change those previously held intentions[12].

6. Discussion

This study shows that only a minority of Indonesian accounting students want to work in public practice, much lower than in other countries (see for example Bagley, Dalton & Ortegren 2012; Blank, Siegel & Rigsby 1991; van Zyl & de Villiers 2011). Importantly, in contrast to previous studies, (Fouad & Arbona 1994; Ng, Burke & Fiksenbaum 2008), being from an ethnic minority is advantageous. Ethnic minorities are usually thought of as being discriminated against, but this study shows that they can experience favourable treatment. Ethnic minority Chinese students desire to work in a PAF where they are afforded positive discrimination, Indonesians students prefer a career in the government where they receive positive discrimination. The findings of this study provide evidence to support the theoretical framework that culture affects students' career intentions. The Indonesians may feel comfortable working in the government because the workplace values are aligned with their

[11] BF1 is an acronym for a Big 4 firm.

[12] In addition to the univariate analysis of the survey results reported here a path analysis using PLS SEM was conducted. The path analysis showed that other people's influence is the most important factor followed by self-efficacy and the skills perceived to be important. The path model also confirmed that the Chinese cohort are more likely to study in a private university, that students in urban areas receive more support to work in a PAF and perceive that the skills required to work in a PAF are more demanding in comparison to rural students.

cultural beliefs. Chinese prefer a PAF career because they feel they are more culturally aligned when working there.

Ultimately, the socio-cultural and historical setting that dates back to Dutch colonial times is still being manifested in practice (Winarta 2008). It remains a powerful influence on the decisions being made today (Hodkinson & Sparkes 1997) affecting the career preferences of young would-be graduates born long after colonial rule ended. Historically, the Chinese dominated business and over time this has spilled-over into the profession such that professional firms now recruit Chinese students in greater numbers and in preference to the Indonesian population (Hermawan 2015). Arguably, the minority ethnic group looks after its own and perpetuates the historical divide between ethnic groups (Ram 1994; Tsamenyi, Noormansyah & Uddin 2008). In some countries, ethnic minorities find it difficult to enter the profession (Huang et al. 2016; Kim, SN 2004; Sian 2007) or there is colonially-embedded power (Annisette 2003; Bakre 2005). However, in Indonesia, there is positive discrimination toward the ethnic Chinese minority who have been involved in the profession since its beginning[13] and this culture is now embedded in the organisational field of Indonesian PAFs. In contrast, government jobs are dominated by the Javanese (Hermawan 2015; Vatikiotis 1998), and despite the recruitment policies of government bodies, the perception of race discrimination by the government still exists (Sunaryo 2010). Javanese staff are in only demand in PAFs when there are state-owned enterprise (SOE) clients[14] (Hermawan 2015) as culturally the Javanese are more polite and welcoming, so that when auditing SOEs they are culturally aligned and value Bapakism where it is improper to say no to or argue with superiors (Koentjaraningrat 1989).

The ethnic influence on career intention is reinforced by the learning experience. The Chinese usually enrol their children in elite private universities as historically they were barred from enrolling their children in public schools or universities (Lindsey 2005; Welch 2007) or their parents doubted the quality of education in public schools (Hoon 2011). The Chinese appreciate a good education irrespective of the cost of education for their children, thus the Chinese community established private schools which were also supported financially by the

[13] Please refer to page 5 about Chinese domination in business and the profession.

[14] A SOE can be a limited liability company (Persero) or a company (Perum) and must have the annual reports audited by a PAF under SOE Law No 19 of 2003 Article 71, although Badan Pemeriksa Keuangan (BPK - the Audit Board of the Republik of Indonesia) has the authority to do so. Limited liability SOEs must also comply with Company Law No 40 of 2007 Article 68 to have their financial reports audited by a PAF. For example, PT Pertamina (Persero), a limited liability-type SOE is audited by EY while Perum Bulog is audited by Pieter Uways PAF and both SOEs are also audited by the BPK.

church (Walujono 2014). This formation of "Chinese" private schools preserved the sense of Chinese-ness of their children. This habit persists today whereby parents send their children to good private schools and universities (Coppel 1983; Dawis 2008), enhancing the cultural divide through divergent religious observances and traditions. Further, the Chinese play a primary role in the Indonesian economy, as they are predominantly entrepreneurs controlling two-thirds of private sector activity (Schwarz 1997; Tirtosudarmo 1997; van Klinken 2003). They are considered as a quite wealthy community and have a higher participation rate in tertiary education compared to the Javanese and others (Suryadarma et al. 2006). This strong financial support for Chinese children allows them to obtain a better formal, and informal education and this may increase their self-efficacy to work in a PAF.

Another contribution of this paper is that by examining self-efficacy, so often excluded from accounting career choice studies (Bagley, Dalton & Ortegren 2012; Schoenfeld, Segal & Borgia 2017) a new aspect to career choice emerged; the need for a good mastery of the English language. English skills are often an expected criteria of employers (Abayadeera & Watty 2014; Ali et al. 2016; Christensen & Rees 2002; Lin, Xiong & Liu 2005) and required by accounting graduate employers (Cappelletto 2010; Gray & Murray 2011; Watty 2007), in non-English speaking countries (Abayadeera & Watty 2014) including Indonesia (Suryawathya & Putra 2014). This study finds that not only is the lack of self-efficacy with respect to English language a clear barrier to entering the profession (see also Huang et al. 2016) but, notably, this discriminates against those from rural areas. English language ability differs greatly between students from urban areas and those from rural areas; students from urban areas are more confident with their English (EF 2016; Rakhmad & Saputra 2016), possibly reflecting better educational opportunities in urban areas (ADB 2015; Suryadarma et al. 2006) and also being the physical location of multi-national firms and businesses where English is essential.

Prior studies show that living environment is important in career development (Lichtenstein et al. 2009; Wahl & Blackhurst 2000; Watson & McMahon 2005) and this study illuminates this point by showing that students from rural backgrounds have limited network opportunities to come into contact with the profession; they have far more knowledge of careers in local government and small local industries (Kristiansen & Ramli 2006; Tambunan 2015). This creates familiarity with certain career pathways that affects their ultimate choice of career resulting in no desire to work in the profession.

This study also demonstrates the importance of the social and cultural heritage of a mainly Javanese culture (Beatty 2005; Byrne & Flood 2005; Cohen & Hanno 1993; Koentjaraningrat 1989) with the obligation to obey elders. Students therefore feel under pressure to choose a career that satisfies their family's wishes (Leong & Serafica 1995; Tan & Laswad 2006; Umar 2014; Yang et al. 2002). Friends also influence career decisions (Allen 2004; Zakaria, Fauzi & Hasan 2012), unlike some prior research that suggests friends have relatively little influence (Cangelosi, Condie & Luthy 1985). This finding of peer influence may be attributed to the Generation Y age of these students characterised as being sociable, especially with friends (Bednall et al. 2012; Shaw & Fairhurst 2008) and sharing their own group identities (Williams & Thurlow 2005) that in turn can promote individual self-esteem (Tajfel & Turner 1986). Students may therefore pursue a career where they can work with, and be with, their friends and maintain their membership of their peer group (Paul & Brier 2001).

Finally, a major contribution of this study is that intentions change over time (Ajzen 1985). Hence, surveys of student intentions at one point in time cannot elicit the richness of the decisions and choices being made. This study demonstrates that there is a continuous feedback loop; as new learning and new experiences are encountered, prior intentions may either change or be further reinforced (Lent, Brown & Hackett 1994); a third of the students in this study changed their career preferences within just a year. For example, new experiences may be gained through internships which alter students' self-efficacy as they gain knowledge about real working life, both good and bad.

Overall, this study contributes to our knowledge by blending together two theories that incorporate both psychological and sociological factors to elicit the rich mix of factors that affect student career choice. The future of the profession centres around enticing young, enthusiastic high achieving students to pursue a career with a PAF, irrespective of race, gender, living environment and the alma-mater of the educational institutions where formal learning occurs. The profession still has a long way to go to meet these demands.

7.Conclusion

This study seeks to examine why accounting students do not want to work in a professional accounting firm and undertake a career in the profession. The study has a number of important findings that may help to alleviate the growing crisis in the profession in Indonesia

today. First, we highlight how ethnicity influences students' career intentions. This manifests itself not only in the choice of educational establishment at both school and university level, but importantly it also finds that ethnic discrimination of minorities can be a positive influence on employment opportunities; in this study the Chinese minority were a cultural fit in to the culture of the professional firms, and were successful at being recruited in to the profession. Further, the living environment provides opportunities to learn about and encounter certain types of careers. Familiarity breeds a desire and expectation that one might go and work there too. Thus in rural environments where there are few accounting firms, locals do not want careers there; parents do not work there and students do not want to work there Notably, the findings show that parents often wish their children to follow the same career as themselves in the same local environment. Thus, although prior studies find that students' career intentions are affected by parental support, compliance with their parents' wishes derives not only from their cultural beliefs and norms but also the living environment that breeds such familiarity. This study also shows the importance of our own individual perceptions of what will be required to undertake a career and our assessment of our own self-efficacy over the accomplishment of those perceived skills. In particular, there appears to be a large gap in the English language ability of students, especially rural students, and the requirements of the profession. Finally, the findings show that learning and new experiences are a continuous process and that this acts as a feedback loop that quickly changes our desires and choice of careers.

A number of policy implications result from these findings for both the government and the profession. First, the gap in English language needs to be narrowed, especially in rural areas, Second, engagement between universities, of all rankings in all areas of Indonesia, and the profession need to be enhanced, and especially to include parents in this engagement process.

As always, the findings of this study need to be considered in the light of its limitations. All the universities were based on Java Island and studied just one cohort of students. Future research could expand this study to include other cohorts of students, at universities on other islands in Indonesia, and in other countries that have a diverse mix of ethnic groups and different social structures It also did not look at new entrants into the profession or into careers in the government and it would be useful to broaden the scope of the study to include new entrants to PAFs and to the government to compare the reasons for those choices. More longitudinal investigations are also needed to examine how quickly career choice can be changed and influenced.

Overall, this study shows that there are a plethora of factors that influence where we want to (live and) work, and future studies need to incorporate a mix of sociological, psychological, ecological and anthropological factors. This study starts the process in bringing these together, but far more is needed in providing a more complete theory of human action regarding our career choices.

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Table 1 Recruitment criteria of major Indonesian employers

Companies	GPA	E	C	IT	R	M	Other skills
EY	3.00	×	×	×	×		P
PwC	3.00	×	×				
KPMG	3.00	×	×	×	×		A
Deloitte	3.00	×	×	×	×		
PAF Morhan	3.00	×	×		×		
PAF Teramiharja	2.75	×		×	×		
PAF Rama Wendra	2.75	×	×	×			
PAF BTFD	2.75	×	×	×		×	
Civil servant*	2.75				×		
Honda	3.00	×	×	×			A
BCA Bank	3.00		×	×			A
Panin Bank	2.75	×	×			×	
Pertamina[+]	3.00	×			×		
Astra International	NS		×				
Indofood	NS	×	×				

Note: This table shows the requirements to work in the above organisations as posted on their websites such as: GPA (grade point average, based on scale of four in Indonesia), Mastered English language (E), communication and interpersonal skills (C), IT skills, graduated from a reputable university (R), Mandarin speaker (M), and other skills/competencies – analytical skills (A) and problem-solving skills (P). For two companies, the GPA requirement is not specified (NS). * To become a civil servant, graduate from an A-ranked university need a GPA of at least 2.75 while it is 3.00 from a B university. [+] Pertamina specifically required the applicant from a minimum B-ranked university. Websites accessed 14 December 2016.

Table 2 Interview participants

No.	Career Intention In Survey	Career Intention In Interview	Ethnicity	Living Environment	University Rankings	GPA	Gender	Reason for Changing Intention
1	N	P	C	U	AA	H	F	Expected to obtain work experience in a PAF
2	P	N	I	R	AB	H	M	Friends' internship experience
3	P	P	I	R	AB	H	M	
4	N	P	I	U	AA	H	F	Obtaining job offer from a PAF
5	N	N	I	R	AA	L	F	
6	P	P	I	U	AB	H	F	
7	N	P	I	U	AB	H	M	Changing expectations of a PAF career
8	P	N	I	R	AB	L	M	Changing values
9	N	N	I	R	AB	L	F	
10	N	N	I	U	AA	L	F	
11	P	N	C	U	AA	L	F	Changing values
12	N	N	I	R	AA	H	F	
13	N	N	C	U	AA	H	F	
14	P	N	C	R	AA	H	F	Not confident enough
15	P	P	C	U	AA	H	M	
16	N	P	C	R	AA	L	M	Family intervention
17	N	N	I	U	AA	H	F	
18	P	P	I	U	AA	L	M	
19	N	P	I	U	AA	H	M	Expected to obtain work experience in a PAF
20	P	P	I	U	AA	L	F	
21	N	P	C	R	AA	H	F	Poor internship experience
22	P	P	I	U	AA	L	M	
23	N	N	I	U	AA	L	M	
24	P	P	C	U	BA	H	F	
25	P	P	C	U	BA	L	F	
26	N	N	C	U	BA	L	F	
27	N	N	C	U	BA	L	F	
28	N	N	C	R	BA	H	F	
29	N	N	I	U	BA	L	M	
30	P	N	I	U	BA	L	M	Negative information from other
31	N	P	I	R	AA	H	F	Family intervention
32	N	P	I	R	AA	H	F	Job availability consideration
33	P	P	I	U	AA	H	F	

No.	Career Intention In Survey	Career Intention In Interview	Ethnicity	Living Environment	University Rankings	GPA	Gender	Reason for Changing Intention
34	N	P	I	R	AB	H	F	Family intervention
35	P	P	I	U	AB	H	F	
36	P	P	I	U	AB	H	F	
37	P	P	I	R	AB	H	F	
38	P	P	C	U	BA	H	F	
39	N	N	I	U	BA	L	F	
40	P	P	C	R	AA	H	F	
41	P	P	I	U	AA	H	F	
42	P	N	I	U	AB	H	F	Family intervention
43	N	N	I	R	BA	L	F	
44	N	N	C	U	AA	H	M	
45	N	N	I	U	AA	H	M	
46	P	P	I	U	BA	L	F	

Note: this table shows the interviewees' career intentions in the survey and a year later in the interview, whether PAF (P) or non-PAF (N), ethnicity whether Indonesian (I) or Chinese (C), living environment whether urban (U) or rural (R), university ranking for university as a whole and the accounting department specifically as AA, AB, BA and BB, academic achievement whether having a high GPA (H) or a low GPA (L) based on a value of 3.00, and gender whether female (F) or male (M).

Table 3 Career preference difference between ethnicity and living environment

Background	PAF		Non-PAF	
	n	%	n	%
Ethnicity*				
Indonesians	250	20%	1019	80%
Chinese	133	44%	166	56%
Living environment#				
Urban	270	30%	622	70%
Rural	110	17%	544	83%

Note: * A significant association is apparent between living environment and ethnicity. Choosing a PAF is twice as high for the Chinese cohort than the Indonesian cohort (χ^2=36.82, $p < 0.001$). #Similarly, choosing a PAF is twice as high for students from urban areas than rural areas (χ^2=38.82, $p < 0.001$).

Table 4 Career intention, ethnicity, and living environment

Panel A. Indonesians

Background	PAF		Non-PAF	
	n	%	n	%
Urban	151	61%	494	49%
Rural	98	39%	511	51%
*Total**	*249*	*100%*	*1005*	*100%*

Panel B. Chinese

Background	PAF		Non-PAF	
	n	%	n	%
Urban	119	91%	128	80%
Rural	12	9%	33	20%
*Total**	*131*	*100%*	*161*	*100%*

Note: the table shows students' career intentions by ethnicity and living environment. * indicates that the difference in career intention between urban and rural I or C is significant at $p < 0.05$.

Table 5 Career intention and tertiary learning experience

Panel A. University ownership

Variable	PAF		Non-PAF		Indonesian		Chinese	
	n	%	n	%	n	%	n	%
Public	209	55%	860	71%	1028	81%	41	14%
Private	174	45%	352	29%	241	19%	258	86%
*Total**	*383*	*100%*	*1212*	*100%*	*1269*	*100%*	*299*	*100%*

Panel B. Institution rankings

Variable	PAF		Non-PAF		Indonesian		Chinese	
	n	%	n	%	n	%	n	%
AA	183	48%	631	53%	691	54%	123	41%
AB	56	15%	292	25%	346	27%	2	1%
BA	140	37%	223	19%	189	15%	174	58%
BB	4	1%	39	3%	43	3%	0	0%
Total+*	*383*	*100%*	*1185*	*100%*	*1269*	*100%*	*299*	*100%*

Note: the table shows students' career intentions by tertiary learning experience. * indicates that the difference in career intention between public and private universities is significant at $p < 0.05$. + indicates that career intention is significantly affected by the ranking of the university and the accounting department.

Table 6 Career intention, ethnicity, and living environment on the perceptions of what PAFs require and self-efficacy

Panel A. Perceptions of PAF requirements

Variable	Intention		Ethnicity		Living environment	
	PAF	Non-PAF	I	C	U	R
Communication skills	5.97	5.57*	5.64	5.80*	5.70	5.63
English skills	5.94	5.57*	5.64	5.72	5.75	5.55*
Interpersonal skills	5.91	5.56*	5.63	5.72	5.67	5.63
Academic performance	5.77	5.33	5.38	5.70*	5.50	5.35*
Problem solving skills	5.73	5.40*	5.47	5.55	5.51	5.47
Maths skills	5.60	5.34*	5.40	5.45	5.43	5.38
Computer skills	5.58	5.44*	5.49	5.37	5.47	5.49

Panel B. Self-efficacy

Variable	Intention		Ethnicity		Living environment	
	PAF	Non-PAF	I	C	U	R
Communication skills	5.31	5.05*	5.13	5.06	5.21	4.99*
English skills	5.01	4.72*	4.80	4.74	4.97	4.55*
Interpersonal skills	5.46	5.22*	5.31	5.16*	5.33	5.22*
Academic performance	5.01	4.69*	4.77	4.75	4.79	4.76
Problem solving skills	5.26	5.05*	5.11	5.06	5.16	5.03*
Maths skills	5.26	4.97*	5.04	5.02	5.06	5.02
Computer skills	5.28	5.12*	5.19	4.97*	5.19	5.12

Note: This table shows the mean score in the survey of students' perceptions of the skills PAF require and their own mastery of those same skills, on a Likert scale ranging from 1 to 7. * indicates that the difference between each group pair is significant at $p < 0.05$. I are Indonesians, C are Chinese, U are Urban and R is rural.

Table 7 University learning experience and the perceptions of what PAFs require and self-efficacy

Panel A. Perceptions of PAF requirements

Variable	University ownership		Institution rankings			
	Public	Private	AA	AB	BA	BB
Communication skills	5.62	5.77*	5.65	5.64	5.74	5.56
English skills	5.65	5.68	5.63	5.60	5.80	5.49*
Interpersonal skills	5.62	5.70	5.68	5.55	5.66	5.67
Academic performance	5.37	5.58*	5.41	5.29	5.67	5.16*
Problem solving skills	5.50	5.45	5.51	5.40	5.50	5.47
Maths skills	5.40	5.43	5.37	5.33	5.57	5.35*
Computer skills	5.51	5.40	5.50	5.44	5.42	5.49

Panel B. Self-efficacy

Variable	University ownership		Institution rankings			
	Public	Private	AA	AB	BA	BB
Communication skills	5.15	5.03	5.15	4.98	5.13	5.21*
English skills	4.84	4.69*	4.88	4.49	4.88	4.86*
Interpersonal skills	5.30	5.24	5.33	5.14	5.28	5.42*
Academic performance	4.82	4.66*	4.83	4.64	4.74	5.02*
Problem solving skills	5.13	5.05	5.14	4.98	5.11	5.35*
Maths skills	5.09	4.92*	5.10	4.89	5.02	5.19*
Computer skills	5.17	5.13	5.16	5.10	5.16	5.53

Note: This table shows students' perceptions of what PAFs require and their own self-efficacy based on their university category. * indicates that the difference among the groupings is significant at $p < 0.05$.

Table 8 Career intention, ethnicity, and living environment on the support to work in a PAF and strength of compliance

Panel A. Support from

Variable	Intention		Ethnicity		Living environment	
	PAF	Non-PAF	I	C	U	R
Lecturers	5.30	4.41*	4.57	4.86*	4.74	4.48*
Friends	5.16	4.05*	4.27	4.54*	4.44	4.16*
Alumni	5.14	4.22*	4.40	4.62*	4.58	4.26*
Practitioners	5.12	4.30*	4.47	4.64	4.61	4.37*
Family	4.94	3.99*	4.20	4.31	4.25	4.18
Parents	4.94	3.88*	4.08	4.38*	4.22	4.03*

Panel B. Compliance to

Variable	Intention		Ethnicity		Living environment	
	PAF	Non-PAF	I	C	U	R
Lecturers	5.13	4.86*	4.97	4.7*	4.85	5.03*
Friends	4.40	4.15*	4.22	4.18	4.20	4.23*
Alumni	4.88	4.59*	4.72	4.41*	4.66	4.67*
Practitioners	4.91	4.51*	4.66	4.36*	4.54	4.71*
Family	4.70	4.60	4.62	4.64	4.59	4.67*
Parents	5.57	5.54	5.58	5.40	5.55	5.55

Note: The table shows the mean score of the support to work in a PAF and students' compliance to these same groups, on a Likert scale ranging from 1 to 7. * indicates that the difference between the pairs is significant at $p < 0.05$. I are Indonesians, C are Chinese, U are Urban and R is rural.

Table 9 University learning experience and the support to work in a PAF and strength of compliance

Panel A. Support from

Variable	University ownership		Institution rankings			
	Public	Private	AA	AB	BA	BB
Lecturers	4.58	4.74	4.61	4.54	4.80	4.19*
Friends	4.27	4.43	4.34	4.07	4.54	4.19*
Alumni	4.43	4.48	4.49	4.24	4.55	4.23*
Practitioners	4.53	4.45	4.55	4.40	4.53	4.21
Family	4.17	4.32	4.15	4.16	4.43	4.19*
Parents	4.05	4.31	4.12	3.91	4.40	4.02*

Panel B. Compliance to

Variable	University ownership		Institution rankings			
	Public	Private	AA	AB	BA	BB
Lecturers	4.97	4.83	4.96	4.91	4.82	5.12
Friends	4.22	4.20	4.27	4.06	4.23	4.21*
Alumni	4.75	4.48	4.80	4.41	4.59	4.72*
Practitioners	4.64	4.54	4.61	4.58	4.60	4.74
Family	4.59	4.71	4.61	4.63	4.66	4.72
Parents	5.58	5.49	5.56	5.61	5.47	5.60

Note: The table shows influence by university category the support to work in a PAF and the strength of compliance. * indicates that the difference between university categories is significant at $p < 0.05$.

Figure 1 CPA exam pass rates 2013-2106